



# Verification Opinion of Product Carbon footprint

**Opinion Registration No.: P6GHG 134300 0001 Rev. 00**

**The Verification Body of TÜV SÜD Asia Ltd., Taiwan Branch**

attests that the CFP Study reported by

<b>Company</b>	:	QMI Industrial CO., LTD. No. 39, Wuquan 7th Rd., Wugu Dist., 248020 New Taipei City, TAIWAN
<b>Product Name</b>	:	Aqua Terra surf Tee ( D4342-NAVY 、 D4342-PURPLE)
<b>Standard/Criteria</b>	:	ISO 14067:2018 ISO 14064-3:2019
<b>Functional Unit</b>	:	Per Piece 188.26 gram
<b>Level of Assurance</b>	:	Reasonable Assurance
<b>Materiality threshold</b>	:	5 % for the total sum
<b>Verification Report No</b>	:	61.027.25.027.01
<b>Issue Date</b>	:	2025.11.21

This verification opinion is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

Verifier Jo Fang

Validation and Verification Body

Gary Wang



## **Explanations to the verification opinion**

### **Abstract of the verification process**

QMI Industrial CO., LTD. (hereinafter referred to as QMI) has voluntarily entrusted TÜV SÜD Asia Ltd. Taiwan Branch (hereinafter referred to as TÜV SÜD) to carry out an independent (third party) verification of greenhouse gas declaration in form of a CFP Study Report of Aqua Terra surf Tee developed by QMI, which was revised and final released on 2025-11-07.

The assessment is based on the intended area of application, the goals and criteria mutually agreed by both parties.

Lead Verifier Jo Fang and Verifier Denny Lu, Jessica Hsieh from TÜV SÜD carried out a document review at the client's premises and audits of responsible and collaborating staff at 2025-05-09 in the period from 2025-08-19 to 2025-10-17.

### **Roles and responsibilities**

The determination and reporting of GHG emissions are the sole responsibility of our client. Our role and responsibility as a third party was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3:2019.

### **Standards for data processing**

ISO 14067:2018 ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification"), ISO 14044:2006 ("Environmental management – Life cycle assessment – Requirements and guidelines") and ISO 14040:2006 ("Environmental management – Life cycle assessment – Principles and framework")



### Scope of application / System boundaries

The GHG declaration includes the CFP of one product:

Aqua Terra surf Tee(D4342-NAVY 、D4342-PURPLE)

The functional Unit is defined as: Per Piece 188.26 gram.

The Lifecycle Inventory Analysis (LCI) was quantified with the models that consist of activity data times an emission factor in which obtains emission factors from databases such as Simapro – v10.1.0.4, Ecoevent3.10, and Taiwan MOENV Carbon Footprint Information Platform. The considered production system and its boundaries are defined “cradle-to-grave”, the LCI covers the following stages: all life cycle. The GHG declaration covers the foreground processes at No. 39, Wuquan 7th Rd., Wugu Dist., 248020 New Taipei City, TAIWAN, and the background processes outside the production site.

stage	acquisition of raw material	production	transportation / delivery	use	end-of- life treatment	total
kg CO <sub>2e</sub> / Functional Unit	3.6340	1.4223	0.0013	0.3427	0.0925	5.4928

Main GHG sources are “main fabric of bulk (r-polyester)” as the acquisition of raw material emission.

No direct GHG removals or storages were present at the time of the verification.

The temporal representativeness is assumed to be 2 years.

### Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO<sub>2</sub> equivalents.

### Objectives of the verification

Our verification was performed in accordance with ISO 14064-3:2019 “Specification with guidance for verification and validation of GHG statements” to critically review the data presented in the above named GHG statement and to identify any remaining inconsistencies.

**Criteria**

The data review was conducted according to the following criteria:

Relevance, completeness, accuracy, coherence, transparency of information and consistency.

**Agreed level of assurance**

Reasonable assurance

*Annotation:*

*At a reasonable - but not absolute - level of assurance, we verify that the GHG statement is substantially correct. This includes a review of the processes, data, and evidence on their correctness and accuracy with an appropriately adequate sample size.*

**Materiality threshold**

5 % for the total sum

**Methods of verification**

- Document review and reconciliation with documentation requirements
- Strategic analysis and risk assessment based on the submitted GHG declaration
- Interviews of personnel of QMI, within the scope of audits
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodology for collection aggregation, analysis and verification of information used to determine GHG emissions
- Sample review of data and supporting documents for determination of GHG emissions
- Plausibility checks



## Conclusions

With our review of the greenhouse gases declaration of partial CFP Study Report of Aqua Terra surf Tee(D4342-NAVY \ D4342-PURPLE), Per Piece 193 gram prepared by QMI, we find that, in all material respects, the greenhouse gas emissions are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm that the GHG statement is without material discrepancy, and the verification activities provide the level of assurance agreed to at the beginning of the verification process.

Our verification opinion is only to be interpreted together with the CFP Study Report of Aqua Terra surf Tee(D4342-NAVY \ D4342-PURPLE), Per Piece 188.26 gram released by QMI.

This opinion is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations.

Note: This opinion is issued, on behalf of the client, by TÜV SÜD under its general conditions for Greenhouse Gas Verification Service Description. The findings recorded hereon are based upon an audit performed by TÜV SÜD. A full copy of this opinion, the findings and the supporting GHG statement may be consulted at the organization. To check the validity of this opinion please call (+886-2-2898-6818). This Opinion does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on TÜV SÜD and TÜV SÜD shall have no responsibility vis-à-vis parties other than its client

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